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## **OLR Bill Analysis**

**sHB 6576**

### ***AN ACT CONCERNING THE APPLICABILITY OF THE SALES AND USE TAX TO WINTER STORAGE OF BOATS.***

#### **SUMMARY:**

This bill extends the length of time that boats stored during the winter are exempt from sales and use tax. It extends the sales tax exemption for storing noncommercial boats by two months, by starting the period sooner and ending it later. Under current law, the period runs from November 1 to April 30. Under bill, it runs from October 1 to May 31.

The bill also extends the use tax exemption for boats brought into Connecticut only to be stored, maintained, or repaired, by ending the period one month later. Under current law, the period runs from October 1 to April 30. Under the bill, it runs from October 1 to May 31.

EFFECTIVE DATE: Upon passage

#### **COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 51 Nay 0 (04/04/2013)